

## State/County Property Tax Administration Program

### DESCRIPTION OF MAJOR SERVICES

On February 13, 1996, the Board of Supervisors approved an agreement with the State of California to participate in a state/county property tax administration program for calendar year 1996. The agreement provided a loan of \$2,139,938 for 1996, with a provision for the same in the following two calendar years. The state passed legislation extending this program through calendar year 2002.

Effective January 1, 2002, the State legislature approved authorization of AB589. This bill creates the State-County Property Tax Grant Program to replace the prior loan program. The grant is effective starting with calendar year 2002 and is authorized for the county until calendar year 2007. However, as part of the state's final budget adoption, the funding for AB589 has been suspended for two years. Currently the county is looking into different funding options to backfill this program.

### BUDGET AND WORKLOAD HISTORY

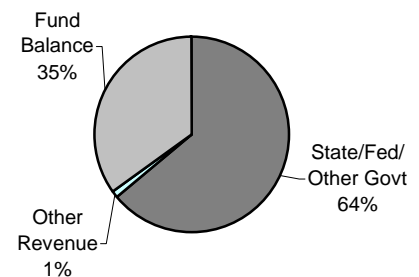
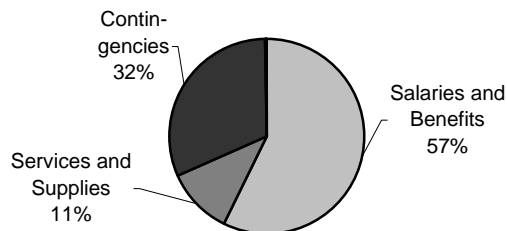
	Actual 2003-04	Budget 2004-05	Actual 2004-05	Budget 2005-06
Appropriation	2,151,916	3,378,279	2,189,832	3,342,314
Departmental Revenue	2,173,518	2,179,938	2,162,020	2,171,438
Fund Balance		1,198,341		1,170,876
Budgeted Staffing		29.0		28.3

#### Workload Indicators

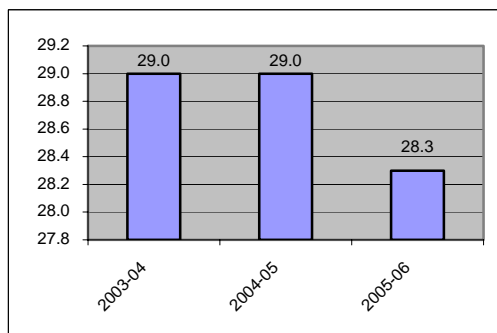
Prop 8's	42,294	18,720	18,886	11,600
Mandatory Audits	520	480	490	500

In 2004-05 expenditures are less than budget due to vacant salary savings and reduced expenditures for software and equipment purchases as well as no contingencies being expended.

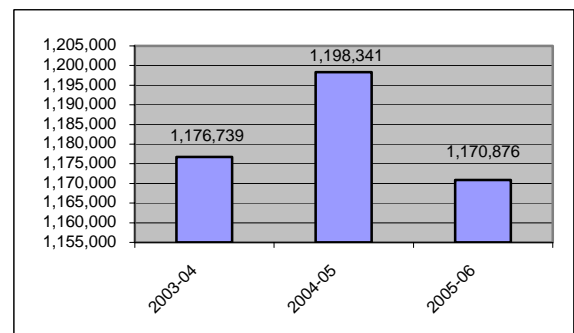
### 2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY      2005-06 BREAKDOWN BY FINANCING SOURCE



**2005-06 STAFFING TREND CHART**



**2005-06 FUND BALANCE TREND CHART**



GROUP: Fiscal  
DEPARTMENT: Assessor  
FUND: State/County Prop Tax Admin

BUDGET UNIT: RCS ASR  
FUNCTION: General  
ACTIVITY: Finance

	2004-05 Actuals	2004-05 Final Budget	2005-06 Board Approved Base Budget	2005-06 Board Approved Changes to Base Budget	2005-06 Final Budget
<b>Appropriation</b>					
Salaries and Benefits	1,837,812	1,874,117	1,930,291	(19,746)	1,910,545
Services and Supplies	346,493	443,206	443,206	(72,404)	370,802
Transfers	5,527	5,527	5,527	332	5,859
Contingencies	-	1,055,429	1,055,429	(321)	1,055,108
Total Appropriation	2,189,832	3,378,279	3,434,453	(92,139)	3,342,314
<b>Departmental Revenue</b>					
Use of Money and Prop	21,106	40,000	40,000	(15,000)	25,000
State, Fed or Gov't Aid	2,140,874	2,139,938	2,139,938	-	2,139,938
Other Revenue	40	-	-	6,500	6,500
Total Revenue	2,162,020	2,179,938	2,179,938	(8,500)	2,171,438
Fund Balance		1,198,341	1,254,515	(83,639)	1,170,876
Budgeted Staffing		29.0	29.0	(0.7)	28.3

DEPARTMENT: Assessor  
FUND: State/County Prop Tax Admin  
BUDGET UNIT: RCS ASR

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1. Salaries and Benefits Reductions of (\$26,246) due to a decrease in employee hours due to two employees working part time.	(0.7)	(19,746)	6,500	(26,246)
<b>** Final Budget Adjustment - Mid Year Item Increase in costs of \$6,500 related to the Clerical Classification Study approved by the Board on April 5, 2005 #67, which increase appropriations and revenue by \$6,500.</b>				
2. Services and Supplies Expenses shifted to the general fund due to declining amount (115,399) of funds in this account. The revenue in this fund comes from the State Property Tax Administration Program (PTAP) and is a fixed amount. Since the budget is heavily loaded with staff, the annual increases in MOU and benefits have slowly eliminated any excess funds for other expenses. Therefore expenses need to be reduced in order to pay for salaries.	-	(72,404)	-	(72,404)
<b>** Final Budget Adjustment - Fund Balance Increase in services and supplies of \$42,995 due to a higher fund balance than anticipated.</b>				
3. Transfers Increase in non-discretionary expenses (e.g., rents/leases and Employee Health and Productivity) as per direction from other departments.	-	332	-	332
4. Use of Money Revenue Reduced the amount of revenue anticipated resulting from interest. Last years interest has resulted in less than anticipated therefore the expected revenue has been reduced to reflect this trend.	-	-	(15,000)	15,000
5. Contingencies This fund is financed by the state Department of Finance (DOF) on a calendar year basis. Since the county budgets are on a fiscal year basis it is necessary to allocate funds in contingencies from the existing year to cover the remaining 6 months. Contingencies budget was adjusted slightly.	-	(321)	-	(321)
<b>Total</b>	<b>(0.7)</b>	<b>(92,139)</b>	<b>(8,500)</b>	<b>(83,639)</b>

**\*\* Final Budget Adjustments were approved by the Board after the proposed budget was submitted.**

